

IN THE CLAIMS:

Please amend the claims as follows, substituting any amended claim(s) for the corresponding pending claim(s):

- 1 77. (unchanged) An integrated circuit structure, comprising:
 - 2 a substrate;
 - 3 a field oxide over the substrate, the field oxide having an opening therethrough to a
 - 4 surface of the substrate;
 - 5 a gate electrode over the surface of the substrate and within the opening, the gate
 - 6 electrode having insulating material on a bottom and on two sides of the gate electrode, wherein
 - 7 the insulating material on the bottom of the gate electrode contacts the substrate; and
 - 8 source and drain regions adjacent the insulating material on the gate electrode, each
 - 9 source and drain region including
 - 10 a first portion in the substrate and
 - 11 a second portion on the substrate over the first portion and adjacent to the
 - 12 insulating material on the sides of the gate electrode.

1 78. (unchanged) The integrated circuit structure of claim 77, wherein the opening through the
2 substrate has substantially vertical sidewalls.

1 79. (unchanged) The integrated circuit structure of claim 78, wherein each source and drain
2 region is formed between a sidewall of the opening and the insulating material on the sides of
3 the gate electrode.

1 80. (unchanged) The integrated circuit structure of claim 79, wherein a space between a
2 sidewall of the opening and the insulating material on the sides of the gate electrode is filled
3 with material forming the second portion of one of the source and drain regions.

1 81. (amended) The integrated circuit structure of claim 77, further comprising:
2 LDD regions for the source and drain regions formed within the first portion of each
3 source and drain region.

1 82. (unchanged) The integrated circuit structure of claim 81, wherein the LDD regions are
2 formed in the substrate beneath the insulating material on the sides of the gate electrode.

1 83. (unchanged) The integrated circuit structure of claim 77, wherein the gate electrode, the
2 insulating material on the sides of the gate electrode, and the second portions of the source and
3 drain regions fill the opening.

1 84. (unchanged) The integrated circuit structure of claim 77, an upper surface of the gate
2 electrode is further from a surface of the substrate than an upper surface of the field oxide.

1 85. (unchanged) The integrated circuit structure of claim 77, wherein the first and second
2 portions of the source and drain regions are both formed of a semiconductor material.

1 86. (unchanged) The integrated circuit structure of claim 77, wherein the second portions of the
2 source and drain regions each form contact regions for source/drain contacts.

Please add the following new claim:

1 87. (newly added) The integrated circuit structure of claim 82, wherein the LDD regions are
2 the first portions of the source and drain regions.